## **CLAIMS**

1. A microphone unit including a vibrating plate and a charge back-plate so disposed as to face to the vibrating plate, through a spacer, said microphone unit including a cylinder supporting the charge back-plate in the opening face of one end of the cylinder and having a rear terminal hole on the bottom of the other end of the cylinder, said microphone unit including an acoustic resistor so disposed as to cover the acoustic terminal hole, said microphone unit comprising:

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a sheet of thermo-plastic porous material forming the acoustic resistor, said sheet of thermo-plastic porous material having continuous air bobbles; and wherein the air bubbles of the sheet of thermo-plastic porous material are crushed by being heated.

- 2. A microphone unit according to claim 1, wherein the sheet of thermo-plastic porous material is a sheet of porous polyurethane.
- 3. A microphone unit according to claim 1, wherein the sheet of thermo-plastic porous material is heated with the sheet of thermo-plastic porous material being a mother sheet of the thermo-plastic porous material, and then the acoustic resistor is cut out from the heated mother sheet of the thermo-plastic porous material.
- 4. A method for adjusting an acoustic resistance of an acoustic resistor used in a microphone unit, comprising the steps of:

using a sheet of thermo-plastic porous material having continuous air bobbles as the acoustic resistor; and

obtaining a predetermined quantity of airflow by crushing the air bubbles

in one portion of the sheet of thermo-plastic porous material, by a heater.

5. A method for adjusting an acoustic resistance of an acoustic resistor according to claim 4, the method comprising the steps of:

heating and compressing the sheet of thermo-plastic porous material to a predetermined thickness; and

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heating the heated and compressed sheet of thermo-plastic porous material by the heater.

- 6. A method for adjusting an acoustic resistance of an acoustic resistor according to claim 4, the method comprising the step of using a light energy emitting source as the heater.
- 7. A method for adjusting an acoustic resistance of an acoustic resistor according to claim 5, the method comprising the step of using a light energy emitting source as the heater.
  - 8. A method for adjusting an acoustic resistance of an acoustic resistor according to claim 4, the method comprising the steps of measuring the acoustic resistance while heating the sheet of thermo-plastic porous material, and adjusting a predetermined acoustic resistance value.
  - 9. A method for adjusting an acoustic resistance of an acoustic resistor according to claim 5, the method comprising the steps of measuring the acoustic resistance while heating the sheet of thermo-plastic porous material, and adjusting a predetermined acoustic resistance value.